

price that applies to large cigars removed (entered or withdrawn).

(a) *Basic record.* The importer must keep a record to show each sale price (as determined under §41.39), which is applicable to large cigars removed. No later than the tenth business day in January of each year the importer must prepare such a record to show the sale price in effect on the first day of that year for each brand and size of large cigars. The importer must note any change in a price from that shown in the record within ten business days after such change in price. The record must be a continuing one for each brand and size of cigar (and type of packaging, if pertinent), so that the taxable price on any date may be readily ascertained. If an importer removes new types of large cigars after the beginning of the year, the importer must enter the sale price and its effective date for such large cigars in the basic record within ten business days after such removal.

(b) *Copies of price announcements.* The importer must keep a copy of each general announcement that is issued internally or to the trade about establishment or change of large cigar sale prices. If the copy does not show the actual date when issued it must be annotated to show this information.

(c) *Copies of entry and withdrawal forms.* The importer must keep a copy of each customs entry or withdrawal form on which internal revenue tax for large cigars is declared pursuant to §41.81.

(d) *Alternative record.* If an importer has so few import transactions and/or brands and sizes of large cigars that retention of an appropriate copy of each entry and withdrawal form required under paragraph (c) of this section will provide an adequate record of sale prices, then the record required under paragraph (a) of this section need not be kept. In such case the entry and withdrawal forms must identify the brands and sizes of cigars covered and show the corresponding quantity and sale price for each. If such information was not originally entered on the form it may be included by annotation. Whenever the appropriate TTB officer finds that alternative records being kept pursuant to this paragraph are in-

adequate for the intended purpose, he or she may so notify the importer in writing, after which time the importer must keep the record required under paragraph (a) of this section.

(Approved by the Office of Management and Budget under control number 1512-0368)

[T.D. ATF-420, 64 FR 71944, Dec. 22, 1999. Redesignated and amended by T.D. TTB-16, 69 FR 52424, 52425, Aug. 26, 2004]

#### §41.182 Availability of records.

The records required under §41.181 shall be kept by the importer at his usual place of business unless otherwise authorized in writing by the appropriate TTB officer, and shall be made available for inspection by the appropriate TTB officer upon his request. (For retention period, see §41.22.)

[T.D. ATF-40, 42 FR 5007, Jan. 26, 1977. Redesignated and amended by T.D. TTB-16, 69 FR 52424, 52425, Aug. 26, 2004]

#### §41.183 [Reserved]

### Subpart K—Tobacco Products Importers

SOURCE: T.D. ATF-422, 64 FR 71951, Dec. 22, 1999, unless otherwise noted.

#### §41.190 Persons required to qualify.

Any person who engages in the business as an importer of tobacco products must qualify as an importer of tobacco products in accordance with this part. Any person eligible for an exemption described in §41.50 is not engaged in the business as an importer of tobacco products. A person importing tobacco products for personal use, in such quantities as may be allowed by Customs without payment of tax, is not required to have an importer's permit.

[78 FR 38570, June 27, 2013]

EFFECTIVE DATE NOTE: At 78 FR 38570, June 27, 2013, §41.190 was revised, effective Aug. 26, 2013 through Aug. 26, 2016.

#### §41.191 Application for permit.

Every person, before commencing business as an importer of tobacco products, must make application for, and obtain, the permit in accordance

## § 41.192

with this subpart. The permit application must be made on TTB F 5230.4 in accordance with the instructions for the form. All documents required under this part to be furnished with the permit application must be made a part thereof.

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EFFECTIVE DATE NOTE: At 78 FR 38570, June 27, 2013, § 41.191 was revised, effective Aug. 26, 2013 through Aug. 26, 2016.

## § 41.192 [Reserved]

### § 41.193 Corporate documents.

Every corporation that files an application for a permit as an importer of tobacco products must furnish with its application for the permit required by § 41.191 a true copy of the corporate charter or a certificate of corporate existence or incorporation executed by the appropriate officer of the State in which incorporated. The corporation must likewise furnish duly authenticated extracts of the stockholders' meetings, bylaws, or directors' meetings, listing the offices that, or the officers who, are authorized to sign documents or otherwise act in behalf of the corporation in matters relating to 26 U.S.C. chapter 52 and the regulations issued thereunder. The corporation must also furnish evidence, in duplicate, of the identity of the officers and directors and each person who holds more than ten percent of the stock of the corporation. Where the corporation has previously filed with the appropriate TTB officer any information required by this section and that information is currently complete and accurate, a written statement to that effect, in duplicate, will be sufficient for purposes of this section.

[78 FR 38571, June 27, 2013]

EFFECTIVE DATE NOTE: At 78 FR 38571, June 27, 2013, § 41.193 was revised, effective Aug. 26, 2013 through Aug. 26, 2016.

### § 41.194 Articles of partnership or association.

Every partnership or association that files an application for a permit as an importer of tobacco products must furnish with its application for the permit required by § 41.191 a true copy of the articles of partnership or association,

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if any, or the certificate of partnership or association where required to be filed by any State, county, or municipality. Where a partnership or association has previously filed these documents with the appropriate TTB officer and the documents are currently complete and accurate, a written statement, in duplicate, to that effect by the partnership or association will be sufficient for purposes of this section.

[78 FR 38571, June 27, 2013]

EFFECTIVE DATE NOTE: At 78 FR 38571, June 27, 2013, § 41.194 was revised, effective Aug. 26, 2013 through Aug. 26, 2016.

### § 41.195 Trade name certificate.

Every person that files an application for a permit as an importer of tobacco products operating under a trade name must furnish with the application for the permit required by § 41.191 a true copy of the certificate or other document, if any, issued by a State, county, or municipal authority in connection with the transaction of business under the trade name. If no such certificate or other document is issued by the State, county, or municipal authority, a written statement, in duplicate, to that effect by the person will be sufficient for purposes of this section.

[78 FR 38571, June 27, 2013]

EFFECTIVE DATE NOTE: At 78 FR 38571, June 27, 2013, § 41.195 was revised, effective Aug. 26, 2013 through Aug. 26, 2016.

### § 41.196 Power of attorney.

If the application for a permit or any report or other document required to be executed under this part is to be signed by an individual as an attorney in fact for any person (including one of the partners for a partnership or one of the members of an association), or if an individual is otherwise to officially represent such person, a power of attorney on TTB F 5000.8 must be furnished to the appropriate TTB officer. A power of attorney is not required for individuals whose authority is furnished with the corporate documents required by § 41.193. A new TTB F 5000.8